

104TH CONGRESS
2D SESSION

H. R. 4179

To provide that members of the Armed Forces who performed services for the peacekeeping efforts in Somalia shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 25, 1996

Mr. McINNIS introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To provide that members of the Armed Forces who performed services for the peacekeeping efforts in Somalia shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. TREATMENT OF CERTAIN INDIVIDUALS PER-**
4 **FORMING SERVICES IN CERTAIN HAZARDOUS**
5 **DUTY AREAS.**

6 (a) GENERAL RULE.—For purposes of the following
7 provisions of the Internal Revenue Code of 1986, a quali-

1 fied hazardous duty area shall be treated in the same man-
2 ner as if it were a combat zone (as determined under sec-
3 tion 112 of such Code):

4 (1) Section 2(a)(3) (relating to special rule
5 where deceased spouse was in missing status).

6 (2) Section 112 (relating to the exclusion of
7 certain combat pay of members of the Armed
8 Forces).

9 (3) Section 692 (relating to income taxes of
10 members of Armed Forces on death).

11 (4) Section 2201 (relating to members of the
12 Armed Forces dying in combat zone or by reason of
13 combat-zone-incurred wounds, etc.).

14 (5) Section 3401(a)(1) (defining wages relating
15 to combat pay for members of the Armed Forces).

16 (6) Section 4253(d) (relating to the taxation of
17 phone service originating from a combat zone from
18 members of the Armed Forces).

19 (7) Section 6013(f)(1) (relating to joint return
20 where individual is in missing status).

21 (8) Section 7508 (relating to time for perform-
22 ing certain acts postponed by reason of service in
23 combat zone).

24 (b) QUALIFIED HAZARDOUS DUTY AREA.—For pur-
25 poses of this section, the term “qualified hazardous duty

1 area” means Somalia, if for the period beginning after De-
 2 cember 2, 1992, and ending before April 1, 1994, any
 3 member of the Armed Forces of the United States was
 4 entitled to special pay under section 310 of title 37, Unit-
 5 ed States Code (relating to special pay; duty subject to
 6 hostile fire or imminent danger) for services performed in
 7 such country. Such term includes such country only dur-
 8 ing the period such entitlement was in effect. Solely for
 9 purposes of applying section 7508 of the Internal Revenue
 10 Code of 1986, in the case of an individual who is perform-
 11 ing services as part of Operation Restore Hope outside
 12 the United States while deployed away from such individ-
 13 ual’s permanent duty station, the term “qualified hazard-
 14 ous duty area” includes, during the period for which such
 15 entitlement is in effect, any area in which such services
 16 are performed.

17 (c) EFFECTIVE DATE; SPECIAL RULE.—

18 (1) EFFECTIVE DATE.—The provisions of this
 19 section shall take effect on the date of the enactment
 20 of this Act.

21 (2) SPECIAL RULE.—If refund or credit of any
 22 overpayment of tax resulting from the application of
 23 this section is prevented at any time on or before
 24 April 15, 1997, by the operation of any law or rule
 25 of law (including res judicata), refund or credit of

1 such overpayment (to the extent attributable to the
2 application of this section) may, nevertheless, be
3 made or allowed if claim therefor is filed on or be-
4 fore April 15, 1997.

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